

A bench trial of the above entitled action commenced on August 1, 2005 and concluded on August 3, 2005. This Order is intended to memorialize the oral findings and conclusions of the court.

The evidence in this case established beyond a reasonable doubt that the Defendant received income in excess of the statutory minimums requiring the filing of an income tax return for the years 1998, 1999, 2000 and 2001; failed to file income tax returns for 1998, 1999, 2000 and 2001; and failed to file the returns intentionally and wilfully.

FINDINGS OF FACT AND
CONCLUSIONS OF LAW -- 1

1 returns.

2 The court noted that former patients of Dr. Wellendorf who came to court to
3 testify appeared to have a high regard for the Dr. and his ability in his profession.
4 The court has asked itself many times why someone as intelligent and personable as
5 Dr. Wellendorf would put himself in this position. The court finds that IRS
6 Agents Suzanne Spanski and Joseph Carlson afforded Defendant every legal and
7 practical consideration possible and spent countless hours investigating this case.
8 Additionally, Agent Spanski gave Defendant notice of summons served on third
9 parties, even though not required to do so by statute since she was conducting a
10 criminal investigation.

11 **2. Conclusions of Law**

12 Defendant's positions appears to have become a cause, without any legal
13 foundation, to the Defendant. However, the court has clearly explained the income
14 obligations of Dr. Wellendorf to him. The time is now for him to give up his
15 frivolous positions and contentions. Dr. Wellendorf is a citizen of the United States.
16 Citizens of this country have more freedoms and liberties than people anywhere
17 else in the world. With those freedoms and liberties come a few, but very certain
18 responsibilities of United States citizenship, including serving in the military or
19 civilian service in times of war and paying each citizen's fair share of the costs of
20 Government through the payment of income tax. If each person should take it upon
21 themselves to choose which laws they obey, we would have utter chaos. The
22 income tax we pay provides for many things including the military, highways,
23 protection of our natural resources, recreational areas, and protection of our borders.
24 The Federal Government also makes substantial contributions to the States and
25 local governments and provides Social Security and medical care benefits to those

1 citizens no longer able to work, and more.

2 The court is convinced beyond any doubt that Defendant had income in
3 excess of the minimum amounts requiring the filing of an income tax return in
4 1998, 1999, 2000, and 2001 and the Defendant intentionally and wilfully failed to
5 file income tax returns for those years. Therefore, the court finds the Defendant
6 Guilty of Count 1, Count 2, Count 3, and Count 4 of the Indictment against him.

7 Sentencing and hearing on any post-trial motions in this matter is set for 2:00
8 p.m. on October 7, 2005.

9 **IT IS SO ORDERED.** The Clerk is directed to enter this Order and forward
10 copies to counsel and Dr. Wellendorf.

11 **DATED** this 4th day of August, 2005

12 s/ Justin L. Quackenbush

13 JUSTIN L. QUACKENBUSH
14 SENIOR UNITED STATES DISTRICT JUDGE
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